

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH DAKOTA**

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) Civil Action No.
)
THOMAS HALL,)
)
Respondent.)

DECLARATION

Vince J. Tillo declares:

1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 9, Internal Revenue Service.
2. In my capacity as a Revenue Officer, I am conducting an investigation into Respondent's income tax liability for the tax years ending: December 31, 2000, December 31, 2001, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, and December 31, 2012.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on March 1, 2013, an Internal Revenue Service summons to Respondent, to give testimony and to produce for examination books, papers, records, or other information as described in

EXHIBIT 1

said summons. The summons is attached to the petition as Exhibit 2.

4. In accordance with section 7603 of Title 26, U.S.C., on March 1, 2013, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on Respondent, by leaving it at the last and usual place of abode of Respondent, as evidenced in the certificate of service on the reverse side of the summons.

5. On March 28, 2013, Respondent did not appear in response to the summons. Respondent's refusal to comply with the summons continues to this date.

6. The books, papers, records, or other information sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. As of the date that the summons was issued and served, and as of the day I signed this declaration, no recommendation for criminal prosecution of Respondent has been made by the IRS to the United States Department of Justice. In addition, no Department of Justice referral, as described in 26 U.S.C. §7602(d), is in effect with respect to Respondent.

9. It is necessary to obtain the testimony and to examine the books, papers, records or other information sought by the summons in order to properly investigate the Federal income tax liability of Respondent for the tax years ending: December 31, 2000, December 31, 2001, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, and December 31, 2012.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 29th day of May, 2013.

Vince J. Tillo
Vince J. Tillo
Revenue Officer